

STATEMENT OF PURPOSE

RS23871

This is the fiscal year 2016 appropriation to the Board of Tax Appeals in the amount of \$534,400 with full-time equivalent positions capped at 5. This appropriation provides for increased cost of benefits, inflationary adjustments for rent, and statewide cost allocation. The bill also provides for an ongoing 3% merit-based increase in employee compensation for permanent employees to be distributed at the discretion of agency heads. The budget finally provides one line item which increases the board's network access. Overall, this budget is a 1.2% increase above the FY 2015 original appropriation.

FISCAL NOTE

| | FTP | Gen | Ded | Fed | Total |
|----------------------------------|------|----------|-----|-----|----------|
| FY 2015 Original Appropriation | 5.00 | 528,000 | 0 | 0 | 528,000 |
| Removal of One-Time Expenditures | 0.00 | (12,400) | 0 | 0 | (12,400) |
| FY 2016 Base | 5.00 | 515,600 | 0 | 0 | 515,600 |
| Benefit Costs | 0.00 | 3,300 | 0 | 0 | 3,300 |
| Inflationary Adjustments | 0.00 | 400 | 0 | 0 | 400 |
| Statewide Cost Allocation | 0.00 | (600) | 0 | 0 | (600) |
| Change in Employee Compensation | 0.00 | 10,200 | 0 | 0 | 10,200 |
| FY 2016 Program Maintenance | 5.00 | 528,900 | 0 | 0 | 528,900 |
| 1. Increase Network Access | 0.00 | 5,500 | 0 | 0 | 5,500 |
| FY 2016 Total | 5.00 | 534,400 | 0 | 0 | 534,400 |
| Chg from FY 2015 Orig Approp | 0.00 | 6,400 | 0 | 0 | 6,400 |
| % Chg from FY 2015 Orig Approp. | 0.0% | 1.2% | | | 1.2% |

Contact:

Keith Bybee
Budget and Policy Analysis
(208) 334-4739